CERTIFICATION OF ENROLLMENT

SUBSTITUTE SENATE BILL 5496

57th Legislature 2001 Second Special Session

Passed by the Senate June 14, 2001 CERTIFICATE YEAS 43 NAYS 3 I, Tony M. Cook, Secretary of the Senate of the State of Washington, do hereby certify that the attached is SUBSTITUTE SENATE BILL 5496 as passed President of the Senate by the Senate and the House of Representatives on the dates hereon Passed by the House June 20, 2001 set forth. YEAS 83 NAYS 0 Speaker of the Secretary House of Representatives Speaker of the House of Representatives Approved FILED

SUBSTITUTE SENATE BILL 5496

Passed Legislature - 2001 Second Special Session

State of Washington 57th Legislature

2001 Regular Session

By Senate Committee on Ways & Means (originally sponsored by Senators Rasmussen, Swecker and Honeyford)

READ FIRST TIME 06/08/2001.

- 1 AN ACT Relating to tax rate modifications for animal health
- 2 products; adding a new section to chapter 82.08 RCW; adding a new
- 3 section to chapter 82.12 RCW; providing an effective date; and
- 4 declaring an emergency.
- 5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 6 <u>NEW SECTION.</u> **Sec. 1.** A new section is added to chapter 82.08 RCW
- 7 to read as follows:
- 8 (1) The tax levied by RCW 82.08.020 does not apply to sales to
- 9 farmers or to veterinarians of animal pharmaceuticals approved by the
- 10 United States department of agriculture or by the United States food
- 11 and drug administration, if the pharmaceutical is to be administered to
- 12 an animal that is raised by a farmer for the purpose of producing for
- 13 sale an agricultural product.
- 14 (2) The exemption is available only when the buyer provides the
- 15 seller with an exemption certificate in a form and manner prescribed by
- 16 the department. The seller must retain a copy of the certificate for
- 17 the seller's files.
- 18 (3) For the purposes of this section and section 2 of this act, the
- 19 following definitions apply:

- 1 (a) "Farmer" and "agricultural product" mean the same as in RCW 2 82.04.213.
- 3 (b) "Veterinarian" means a person who is licensed to practice 4 veterinary medicine, surgery, or dentistry under chapter 18.92 RCW.
- 5 <u>NEW SECTION.</u> **Sec. 2.** A new section is added to chapter 82.12 RCW 6 to read as follows:
- 7 (1) The provisions of this chapter do not apply with respect to the 8 use by farmers or by veterinarians of animal pharmaceuticals approved 9 by the United States department of agriculture or by the United States 10 food and drug administration, if the pharmaceutical is administered to 11 an animal that is raised by a farmer for the purpose of producing for 12 sale an agricultural product.
- 13 (2) The definitions in section 1 of this act apply to this section.
- NEW SECTION. Sec. 3. This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect August 1, 2001.

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